

**Employee's Withholding Allowance Certificate**

New York State • City of New York • City of Yonkers

<b>Print or type</b>	First name and middle initial	Last name	Your social security number	
	Permanent mailing address (number and street or rural route)		Apartment number	<input type="checkbox"/> Single/Head of household <input type="checkbox"/> Married
	City, village or post office		State	ZIP code
<input type="checkbox"/> Married, but withhold at higher single rate				
<input type="checkbox"/> Qualifying widow(er)				
<b>Note:</b> If married but legally separated, check the Single/Head of household box.				
<b>Complete the worksheet on page 3 before making any entries.</b>				
1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable (from line 19) .....			1	
<b>Lines 2 and 3 apply only to city of New York taxpayers.</b>				
2 Allowances for New York State credits, if applicable (from lines 8 through 12 on page 3) .....			2	
3 Total number of allowances for city of New York (subtract line 2 from line 1) .....			3	
<b>Use lines 4, 5, and 6 below to have additional withholding per pay period under special agreement with your employer.</b>				
4 New York State amount .....			4	
5 City of New York amount .....			5	
6 City of Yonkers amount .....			6	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature

Date

Employer's name and address (Employer: complete this section only if you must send a copy to the NYS Tax Department.)

Employer identification number

**Employers Only:** Please check the appropriate box(es) to indicate why you are sending a copy of this form to New York State:☐ Employee is a new hire☐ Employee claims more than 14 exemption allowances for New York State**Need help?**

Tax information: 1 800 225-5829

Forms and publications: 1 800 462-8100

Refund status: Access our website or call 1 800 443-3200;

if electronically filed 1 800 353-0708;

direct deposit refunds: 1 800 321-3213

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

**Privacy notification**

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 338, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.



**Employee's Withholding Allowance Certificate  
Worksheet**

IT-2104 (2001) Page 3

**Part I - Complete this part to figure your withholding allowances.**

7 Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) .....	7	
<b>For lines 8 and 9, enter "1" for each credit you expect to claim on your state return.</b>		
8 New York State household credit .....	8	
9 Real property tax credit .....	9	
<b>For lines 10 and 11, enter "3" for each credit you expect to claim on your state return.</b>		
10 Child and dependent care credit .....	10	
11 Earned income credit .....	11	
12 Other credits ( <i>see instructions</i> ) .....	12	
<b>For lines 13 and 14, enter "2" if either situation applies.</b>		
13 Head of household status <b>and</b> only one job .....	13	
14 Married couples with only <b>one</b> spouse working <b>and</b> only one job .....	14	
15 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$..... . Divide this estimate by \$1,000. Drop any fraction and enter the number .....	15	
16 If you expect to itemize deductions on your state tax return, complete Part II below and enter the number from line 25. All others enter "0" .....	16	
17 Add lines 7 through 16 .....	17	
18 Married couples with both spouses working, whose total combined income is between \$100,000 and \$150,000, enter the appropriate number from Part III below. All others enter "0" .....	18	
19 Subtract line 18 from line 17. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter "0" here and on line 1 and see <i>Avoid underwithholding</i> in the instructions. ( <i>If you have more than one job, or if you and your spouse both work, see instructions.</i> ) .....	19	

**Part II - Complete this part only if you expect to itemize deductions on your state return.**

20 Enter your estimated federal itemized deductions for the tax year .....	20		
21 Enter your estimated state, local, and foreign income taxes included on line 20 .....	21		
22 Subtract line 21 from line 20 .....	22		
23 Based on your federal filing status, enter the applicable amount from the table below .....	23		
<b>Standard deduction table</b>			
Single (cannot be claimed as a dependent) .....	\$ 7,500	Qualifying widow(er) .....	\$13,400
Single (can be claimed as a dependent) .....	\$ 3,000	Married filing jointly .....	\$13,400
Head of household .....	\$10,500	Married filing separate returns .....	\$ 6,500
24 Subtract line 23 from line 22 ( <i>if line 23 is larger than line 22, enter "0" here and on line 16 above</i> ) .....	24		
25 Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above .....	25		

**Part III - Chart for married couples with both spouses working whose combined income from all sources is between \$100,000 and \$150,000. Use this chart to compute either the number of allowances to transfer to Part I, line 18, or the dollar amount to transfer to line 4 of Form IT-2104 to request additional withholding. All others do not have to use this chart.**

Total income of both spouses	\$100,000 to 105,000	\$105,000 to 110,000	\$110,000 to 115,000	\$115,000 to 120,000	\$120,000 to 125,000	\$125,000 to 130,000	\$130,000 to 135,000	\$135,000 to 140,000	\$140,000 to 145,000	\$145,000 to 150,000
Allowances for higher wage earner with wages under \$90,000,* .....	1	2	3	4	5	6	7	8	9	10
or additional withholding per week ** .....	\$ 1.50	\$ 3.00	\$ 4.50	\$ 6.00	\$ 7.50	\$ 9.00	\$10.50	\$12.00	\$13.50	\$15.00
Allowances for higher wage earner with wages between \$90,000 and \$110,000,* .....			1	2	3	4	5	6	7	8
or additional withholding per week ** .....			\$ 1.50	\$ 3.00	\$ 4.50	\$ 6.00	\$ 7.50	\$ 9.00	\$10.50	\$12.00
Allowances for higher wage earner with wages between \$110,000 and \$120,000,* .....							1	2	3	4
or additional withholding per week ** .....							\$ 1.50	\$ 3.00	\$ 4.50	\$ 6.00
Allowances for higher wage earner with wages between \$120,000 and \$130,000,* .....									1	2
or additional withholding per week** .....									\$ 1.50	\$ 3.00
Higher wage earner with wages over \$130,000 .....	no additional withholding is required									

\* Transfer the number of allowances to Part I, line 18, above.  
\*\* Transfer the dollar amount to line 4 of Form IT-2104. If paid other than weekly, adjust this amount accordingly.

# Instructions

## Who should file this form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City and Yonkers. Complete a Form IT-2104 each year, and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons why you should complete a new Form IT-2104 each year include the following:

- you started a new job;
- you are no longer a dependent;
- your individual circumstances may have changed (for example, you were married or have an additional child);
- you itemize your deductions on your personal income tax return;
- you claim allowances for New York State credits;
- you owed tax or received a large refund when you filed your personal income tax return for the past year;
- you have significantly more or less income from other sources or from another job;
- you no longer qualify for exemption from withholding; **or**
- you have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original IT-2104.

## Exemption from withholding

You cannot use this Form IT-2104 to claim exemption from withholding.

To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,000.

## Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay, so that you do not

have to pay additional tax when you file your return.

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you figure in Part I on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. If you arrive at negative allowances (less than zero) on lines 1, 3, or 19, and your employer cannot accommodate negative allowances, enter "0" and ask your employer to withhold an additional dollar amount each pay period by completing lines 4, 5, and 6 on the allowance certificate. For each negative allowance claimed, you should have an additional \$2 of tax withheld each week. You may also consider filing estimated tax, especially if you have significant amounts of non-wage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*. If you need assistance, see *Need help?* on page 1. **If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department.** You may then be asked to verify your allowances.

## Income from sources other than wages

— If you have more than \$1,000 of income from sources other than wages (such as interest, dividends or alimony received), reduce the number of allowances claimed on line 1 of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Avoid underwithholding* above.

**Other credits (line 12)** — If you will be eligible to claim any credits other than the credits listed, such as an investment tax credit, you may claim additional allowances as follows:

If you expect your New York adjusted gross income to be less than \$50,000, divide the amount of the expected credit by 60 and enter the result (round to the nearest whole number) on line 12.

If you expect your New York adjusted gross income to be more than \$50,000, divide the amount of the expected credit by 70 and enter the result (round to the nearest whole number) on line 12.

Example: *You expect your New York adjusted gross income to exceed \$50,000. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 70.  $160/70 = 2.2857$ . The additional withholding allowance(s) would be 2. Enter 2 on line 12.*

## Married couples with both spouses working

— If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 19 between you and your working spouse. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If the total income of you and your spouse is between \$100,000 and \$150,000, use the chart in Part III to compute the number of allowances to transfer to Part I, line 18.

**Taxpayers with more than one job** — If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by two on line 1 on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Avoid underwithholding* above.

**Dependents** — If you are a dependent of another taxpayer and expect your income to exceed \$3,000, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

## Heads of households with only one job

If you will use the head-of-household filing status on your state income tax return, check the *Single/Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on Part I, line 13.

## Married couples with only one spouse working

If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on Part I, line 14.

**Penalty** - A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.